

## **Cost Allocation Plan (CAP) Checklist (Non-profit)**

- ☐ 1. **Contact person information** (preferably the person who prepared the proposal):
- o Entity Name and mailing address
  - o Employer Identification Number (EIN)
  - o Point-of-Contact Name and position title
  - o Email address (very important)
  - o Phone & fax numbers
  - o Entity's Internet website address, if any
- Page # \_\_\_\_\_
- ☐ 2. **Fiscal period(s)** for which CAP is proposed.
- Page # \_\_\_\_\_
- ☐ 3. A copy of the **3** most recent signed **CAP approval letters** (1<sup>st</sup> year submission only).
- Page # \_\_\_\_\_
- ☐ 4. Entity's general policy for allocating and identifying direct and indirect costs,  
**i.e., cost allocation methodology.**
- Page # \_\_\_\_\_
- ☐ 5. **Type of CAP** requested:
- o Direct Charge – Entity direct charges all costs, and there are NO indirect costs to be allocated. Annual filing not required, only NBC approval letter on file is required.
- OR**
- o Indirect Cost Allocation – Entity pools the overhead (i.e. indirect) costs, and allocates these costs to the programs. Reapply annually for provisional/final CAP approval.
- Page # \_\_\_\_\_
- ☐ 6. A **schedule that summarizes total costs by line item expenditure, Schedule B (Schedule of Total Expenditures)** which should include but not be limited to:
- o Total expenditures (reconcilable to the audit if using actual numbers)
  - o Exclusions with footnote explanation
  - o Direct costs and indirect costs
  - o Reconciliation
- Page # \_\_\_\_\_
- ☐ 7. Applicable **audited financial statement** and single audit reports. If Entity is under the A-133 threshold (\$500,000) and does not have an audit, then a copy of IRS Form 990 is required.
- Page # \_\_\_\_\_
- ☐ 8. Description of **accounting system**.
- Page # \_\_\_\_\_
- ☐ 9. A breakdown of **indirect salaries** by position title, indirect amount and indirect percentage (N/A to direct charge method).
- Page # \_\_\_\_\_
- ☐ 10. Description of non-profit's timekeeping system and a sample of a signed and completed time sheet, if applicable, when an employee works on multiple activities or cost objectives.
- Page # \_\_\_\_\_
- ☐ 11. A breakdown of fringe benefits by type and amount.
- Page # \_\_\_\_\_

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| <input type="checkbox"/> 12. A copy of the approved grant or contract budget(s) by line item approved by the cognizant Federal funding agency and any applicable clauses on indirect costs (i.e., overhead). Required in order to finalize the CAP. | Page # _____ |
| <input type="checkbox"/> 13. Schedule of all expenditures by program title and amount, grouped by funding agency with majority federal funding listed on top (Schedule C, Schedule of Expenditure).   | Page # _____ |
| <input type="checkbox"/> 14. <b>Organization chart (Schedule D, Organization Chart).</b>  | Page # _____ |
| <input type="checkbox"/> 15. <b>Signed Cost Allocation Plan Certification.</b>  | Page # _____ |
| <input type="checkbox"/> 16. <b>Signed Lobbying Cost Certificate.</b>   | Page # _____ |
| <input type="checkbox"/> 17. A copy of the <b>IRS letter</b> granting non-profit status (1 <sup>st</sup> year submission only)  | Page # _____ |